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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA
Northern Division

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

Defendants,

and

LISA M. KAPLAN,
THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

Honorable Miranda Du

**STIPULATION FOR ENTRY OF FINAL
JUDGMENT AGAINST DEFENDANTS**

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned parties, as follows:

1 1. The United States Securities and Exchange Commission (the “Commission”) and
2 Defendants David B. Kaplan, Esq., Synchronized Organizational Solutions, LLC, Synchronized
3 Organizational Solutions International, Ltd., and Manna International Enterprises, Inc. (collectively,
4 “Defendants,” and together with the Commission, the “Parties”) jointly move this Court to enter
5 final judgment against Defendants. The Parties have reached a settlement, and jointly move this
6 Court to enter the proposed final judgment and resolve this matter.

7 2. The Parties have reached a settlement to resolve all claims against Defendants. The
8 settlement includes: (1) a permanent injunction; (2) disgorgement; (3) prejudgment interest; and
9 (4) civil penalties.

10 3. A proposed final judgment as to Defendants is attached as Exhibit A. Among other
11 things, the proposed final judgment:

- 12 a. permanently restrains and enjoins Defendants from violating Sections 10(b)
13 and 15(a) of the Securities Exchange Act of 1934 and Section 17(a)(1) of the
14 Securities Act of 1933;
- 15 b. orders Defendants to pay disgorgement in the amount of \$7,139,884.87,
16 plus prejudgment interest thereon in the amount of \$680,157.61; and
- 17 c. orders Defendants to pay a civil penalty in the amount of \$300,000 under
18 Section 20(d) of the Securities Act of 1933.

19 4. Defendants shall partially satisfy this obligation through the transfer of balances held
20 in the frozen accounts after entry of this Final Judgment, as set forth in sections V to IX of Exhibit
21 A.

22 5. Without either admitting or denying the allegations of the complaint in this action,
23 Defendants have consented to the entry of the proposed final judgment, as reflected in the Consent
24 attached as Exhibit B.

25 6. The settlement brings the litigation to a close, without the need for a trial, and thus
26 conserves the resources of the Court and the Parties.

27 7. The Parties agree that entry of the proposed final judgment is in the public interest,
28 and is a fair and reasonable resolution of this matter. *See SEC v. Citigroup Global Markets, Inc.*,

